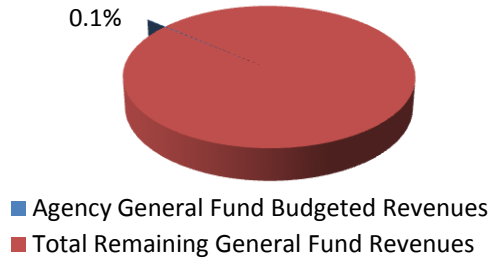
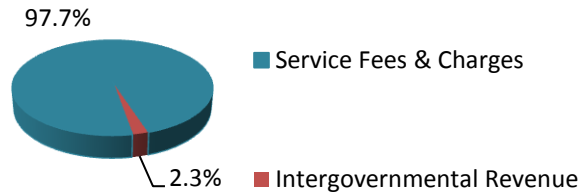


General Fund Analysis

Share of Total County Revenue

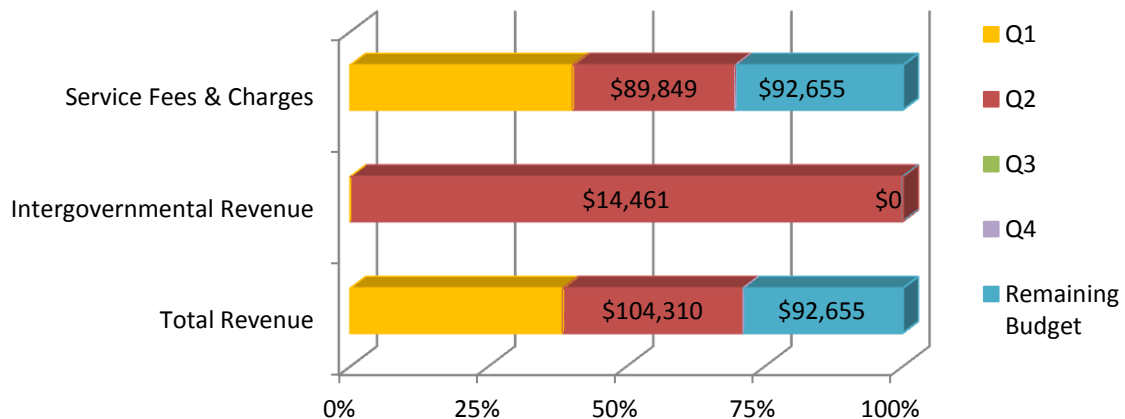


Agency Budgeted Revenues By Source



- The General Fund revenue for the Coroner's Office is estimated to be **\$313,043** for 2013, which is **0.1%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Coroner's Office are chargebacks for out-of-county autopsies.

General Fund - Revenue



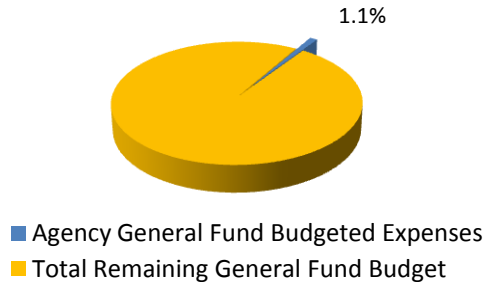
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$71,978	\$31,100	\$80,580	\$113,193	\$103,078	\$296,851
Current Year Actuals	\$123,236	\$104,310			\$227,546	\$313,043
* Current year total represents revised budget.						

- Second quarter revenues of **\$104,310** represent **33.3%** of the budgeted amount for the year. YTD revenues of **\$227,546** represent **72.7%** of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. In the 2nd quarter of 2013, 33.3% of budget was received, compared to 9.3% of budgeted revenue received during the 2nd quarter of 2012. This increase in revenue is due to an increase in the number of reimbursements of out-of-county autopsies.

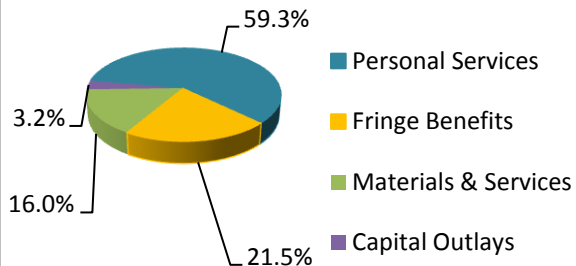
- Intergovernmental Revenue is related to a state grant which reimburses the Coroner's Office for pathologist and toxicologist training. No revenue was received in the 2nd quarter since there were no expenditures for training. The majority of the reimbursable trainings will occur in the 3rd and 4th quarters.

General Fund Analysis

Share of Total County Expenses

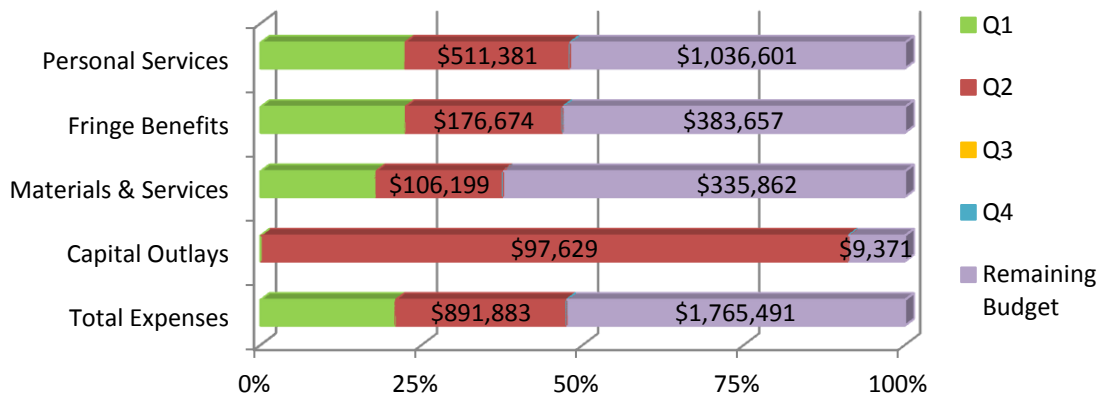


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,362,455** for 2013, which is 1.1% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$704,486	\$837,101	\$711,596	\$966,441	\$1,541,587	\$3,219,624
Current Year Actuals	\$705,082	\$891,883			\$1,596,965	\$3,362,455

* Current year total represents revised budget.

- Second quarter expenditures of **\$891,883** represent **26.5%** of the budgeted amount for the year. YTD expenditures of **\$1,596,965** represent **47.5%** of the budgeted amount for the year.
- Materials and Services appear to be below budget projections for the 2nd quarter due to the timing of purchases for lab equipment and supplies that fluctuate from month to month depending on the number of autopsies that are performed and existing inventory.
- The budget within Capital Outlays is for the purchase of a Mass Spectrometer, which was received and paid for during the 2nd quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$460,300	\$446,653	97.0%
2nd quarter	\$537,017	\$511,381	95.2%
3rd Quarter	\$460,300		
4th Quarter	\$537,017		
Total	\$1,994,634	\$958,034	48.0%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. Based on the expenditures from the 2nd quarter, Personal Services for the Coroner's Office are on target with the budgeted amount.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Coroner's Office was \$24,565.

Pending

- A resolution will be approved during the 3rd quarter (Resolution No. 0523-13 on July 2) authorizing a transfer of General Fund appropriations in the amount of \$26,119 from Commissioners' Contingency for the distribution of the General Fund 2012 Credit.
- A resolution will be approved in the 3rd quarter (Resolution No. 0574-13 on July 30) authorizing a transfer of General Fund appropriations in the amount of \$17,846 from Commissioners' Capital Outlays for the purchase of a replacement vehicle.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.